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**Amendments to the Specification**

Please amend the specification by replacing the paragraph starting at page 15, line 13, with the following rewritten paragraph:

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A1  
The commode liner 20 includes a first and a second opposing member 22 and 24 ~~receptively~~ respectively, a top 26, a bottom 28, and a pair of opposing sides 30. An opening 32 into the commode liner 20 is located in the top 26. The opposing members 22 and 24 are cut from the composite of Figure 1, and joined along the bottom 28, and the pair of opposing sides 30 to form the commode liner 20. The opposing members 22 and 24 are joined together such that the barrier layer forms an interior surface 34, and the support layer forms an exterior surface 36. The commode liner 20 can also include a handle 38 formed by cutting a slit 40 into one or both of the pair of opposing sides 30.

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